

2.14: Mandatory Continuing Professional Education

(1) Purpose. 252 CMR 2.14 may be cited and referred to as the "Public Accountancy Continuing Education Rules". They are subject to amendment, modification, revision, supplement, repeal or other change by appropriate action in the future. The purpose of these rules is to require all certified public accountants licensed under the Massachusetts Public Accountancy Act to comply with continuing education requirements. The Board anticipates that licensees will maintain the high standards of the profession in selecting quality educational programs to fulfill the continuing education requirement.

(2) Effective Date. The Continuing Education Rules became effective July 1, 1979.

(3) Basic Requirements. During the two-year period immediately preceding re-licensing, applicants for biennial license renewal must complete 80 hours of acceptable continuing education, except as stated in 252 CMR 2.14(6). Four hours of acceptable continuing education shall be in the area of professional ethics. Although 80 hours acquired in one of the two years covered by the registration period qualifies a registrant for the two-year period, no carryover is permitted from one two-year period to another. Only class hours or the equivalent (and not student hours devoted to preparation) will be used to measure the hours of continuing education submitted by individual candidates to the Continuing Education Committee, appointed by the Board. The Board may provide for prorated continuing professional education requirements to be met by applicants whose initial licenses were issued substantially less than two years prior to the renewal date.

(4) Programs Which Qualify.

(a) A specific program qualifies as acceptable continuing education if it is a formal program of learning which contributes directly to the professional competence of a licensee in public practice. Each individual licensee will determine the course of study to be pursued.

(b) The following are deemed to qualify as acceptable continuing education programs, provided the standards outlined in 252 CMR 2.14(4)(c) are maintained. The Board may require that sponsors of continuing education programs be pre-approved by registering with the Board or its designee.

1. Professional development programs of national and state accounting organizations.

2. Technical sessions at meetings of national and state accounting organizations and their chapters.

3. University or college courses:

- Credit courses - each semester hour credit shall equal 15 hours toward the requirement.

- Non-credit courses - each classroom hour will equal one qualifying hour.

4. Programs in other organizations (accounting, industrial, professional, etc.).

5. Other organized educational programs on technical and other practice subjects.

(c) In order to qualify under 252 CMR 2.14(4)(b), a program must:

1. require attendance;
2. be at least one class hour (50-minute period) in length;
3. be conducted by a qualified instructor or discussion leader;
4. require a maintained record of attendance; and
5. require a written outline to be retained.

(d) Formal correspondence or other individual study programs which provide evidence of satisfactory completion may qualify, with the amount of credit to be determined by the Continuing Education Committee. The Continuing Education Committee will not approve any program of learning that does not offer sufficient evidence that the work has actually been accomplished.

(e) Credit for one hour of continuing education will be awarded for each presentation hour completed as an instructor or discussion leader to the extent that the particular activity contributes to the professional competence of the registrant as determined by the Continuing Education Committee. Two hours of credit for preparation time will be allowed for each presentation hour. The maximum credit for such preparation and teaching shall not exceed a maximum of 50% of the renewal period requirement.

(f) Credit may be awarded for published articles and books. The amount of credit so awarded will be determined by the Continuing Education Committee and shall not exceed a maximum of 25% of the renewal period requirement.

(5) Control and Reporting. Candidates for biennial license renewal must provide a signed statement, under penalty of perjury, supported by documentation disclosing the following information pertaining to the education programs submitted for qualification under the Public Accountancy Continuing Education Rules:

- (a) school, firm or organization conducting course;
- (b) location of course;
- (c) title of course or description of content;

(d) dates attended; and

(e) hours claimed.

The Continuing Education Committee will verify, on a test basis, information submitted by licensees. If a Continuing Education Statement submitted by an applicant for biennial license renewal as required by 252 CMR 2.00 is not approved, the applicant shall be so notified and the applicant may be granted a period of time by the Board in which to correct the deficiencies noted.

(6) Exceptions. The Board may make exceptions from the Public Accountancy Continuing Education Rules where:

(a) reasons of health, certified by a medical doctor, prevent compliance by the licensee;

(b) the licensee is on active duty with the Armed Services of the United States; or

(c) other good cause exists.

No exception shall be made solely because of age.

(7) Fees. The Board shall establish a biennial fee for processing and maintaining licensees' Continuing Education Statements and other related documents